



HM Revenue
& Customs

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Hema [REDACTED]

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Date: 25 July 2022
Our ref: FOI2022/41194

Dear Hema [REDACTED]

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 12 July, for the following information:

- "What is the name and company number of the private corporation of HMRC?"
- Who owns this private corporation?
- What is the relation of this private corporation to HEMA [REDACTED]?
- Does HMRC have a wet-ink-signed agreement or contract to say that HEMA [REDACTED] consents to the relationship?"

Our response

Under section 44(2) of the FOIA we can neither confirm nor deny whether we hold the information requested. This is because you seek information about an identifiable "person".

Section 44 of the FOIA applies when the requested information, if held, would be prohibited from disclosure by other legislation. In this instance, the relevant legislation is section 23(1) of the Commissioners for Revenue and Customs Act 2005 (CRCA).

When deciding whether we are prohibited from releasing information under section 23(1) of the CRCA, we are required to consider two questions:

- is the requested information held in connection with one of our functions? And
- does the information relate to a "person" who is identified, or who could be identified from it?

CRCA explanatory note 110 states the term "person" includes both natural and legal persons, so, for example, entities such as companies, trusts and charities.

If the answer to both questions is "yes", then the section 44(1)(a) FOIA exemption is engaged and that removes any possibility of disclosure under this act.

Where even just confirming whether we hold the information could tell you something about an identifiable person, section 44(2) of the FOIA removes the obligation at section 1(1)(a) of the FOIA to either confirm or deny whether we hold the information.

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number – 18001

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Outside of the FOIA

You may find our [Information Disclosure Guide](#) useful as it explains the limited circumstances under which we can lawfully disclose information about our customers.

More generally, HM Revenue and Customs is a public body. It was created by the CRCA mentioned above. You can find the latest and all previous versions of the CRCA at: www.legislation.gov.uk/ukpga/2005/11/contents

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing foi.review@hmrc.gov.uk or by writing to our address at the top.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs